

When one or more co-owners of a permanent residence qualify for the exclusion allowed under this section and none of the co-owners qualifies for the exclusion allowed under G.S. 105-277.1C, each co-owner is entitled to the full amount of the exclusion allowed under this section. The exclusion allowed to one co-owner may not exceed the co-owner's proportionate share of the valuation of the property, and the amount of the exclusion allowed to all the co-owners may not exceed the exclusion allowed under this section.

When one or more co-owners of a permanent residence qualify for the exclusion allowed under this section and one or more of the co-owners qualify for the exclusion allowed under G.S. 105-277.1C, each co-owner who qualifies for the exclusion under this section is entitled to the full amount of the exclusion. The exclusion allowed to one co-owner may not exceed the co-owner's proportionate share of the valuation of the property, and the amount of the exclusion allowed to all the co-owners may not exceed the greater of the exclusion allowed under this section and the exclusion allowed under G.S. 105-277.1C."

SECTION 28.11.(g) G.S. 105-282.1(a)(2)c. reads as rewritten:

"c. Special classes of property classified for taxation at a reduced valuation under G.S. 105-277(h), 105-277.1, 105-277.1C, 105-277.10, 105-277.13, 105-278."

SECTION 28.11.(h) G.S. 105-277.1C, as enacted by S.L. 2008-35, is recodified as G.S. 105-277.1D. The Revisor of Statutes is authorized to correct any reference or citation in the General Statutes to any portion of S.L. 2008-35 that is recodified or amended by this section by deleting incorrect references and substituting correct references.

SECTION 28.11.(i) The catch line of G.S. 105-277.1 reads as rewritten:

"§ **105-277.1. ~~Property~~ Elderly or disabled property tax homestead exclusion.**"

SECTION 28.11.(j) Subsection (h) of this section is effective when it becomes law. The remainder of this section is effective for taxes imposed for taxable years beginning on or after July 1, 2009.

SALES TAX HOLIDAY FOR CERTAIN ENERGY STAR RATED APPLIANCES

SECTION 28.12.(a) G.S. 105-164.3 is amended by adding a new subdivision to read:

"§ **105-164.3. Definitions.**

The following definitions apply in this Article:

...

(8g) Energy Star qualified product. – A product that meets the energy efficient guidelines set by the United States Environmental Protection Agency and the United States Department of Energy and is authorized to carry the Energy Star label."

SECTION 28.12.(b) Article 5 of Chapter 105 of the General Statutes is amended by adding a new section to read:

"§ **105-164.13D. Sales and use tax holiday for Energy Star qualified products.**

(a) The taxes imposed by this Article do not apply to the Energy Star qualified products listed in this section if sold between 12:01 A.M. on the first Friday of November and 11:59 P.M. the following Sunday. The qualified products are:

- (1) Clothes washers.
- (2) Freezers and refrigerators.